



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

April 21, 2020

Number: **2020-0006**
Release Date: 6/26/2020

GENIN-108431-20

UIL: 223.00-00

Dear _____ :

I am responding to your inquiry dated March 24, 2020. You shared concerns about the status of health savings accounts (HSA) following legislation passed in the _____. The legislation mandates that health plans cover additional screening services with no cost-sharing and apply manufacturer's discounts on prescription drugs towards the deductible.

As you note, these mandates raise questions about whether the new _____ laws require high deductible health plans (HDHP) to provide coverage that is not defined as preventive care under Section 223 of the Internal Revenue Code, and whether individuals covered by these HDHPs are no longer eligible to contribute to an HSA.

Thank you for raising your concerns. We recognize the importance of these questions and will consider them in any future guidance.

I hope this information is helpful. If you have additional questions, please contact
at , or me at .

Sincerely,

Branch Chief
Health and Welfare Branch
Office of Associate Chief Counsel
(Employee Benefits, Exempt Organizations, and
Employment Taxes)